



MASSACHUSETTS

# Workforce Investment Act

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**WIA Communication No. 02-16**

☒ **Policy**   ☐ **Information**

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**To:** Chief Elected Officials  
Workforce Investment Board Chairs  
Workforce Investment Board Directors  
Title I Administrators  
Career Center Directors  
Title I Fiscal Officers  
DET Regional Directors  
DET Area Directors

**cc:** WIA State Partners

**From:** Jonathan Raymond, President  
Commonwealth Corporation

**Date:** March 28, 2002

**Subject:** Fiscal Status Reports – WIA Title I and JTPA

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**Purpose:** The purpose of this policy is to provide instructions for the submission of monthly Fiscal Status Reports for all WIA Title I programs and a revised format for reporting of JTPA National Reserve Grants.

**Background:** This policy sets forth Commonwealth Corporation (Comm Corp) policy for fiscal reporting under WIA Title I programs, JTPA National Reserve Grants. This report format allows for the reporting of all Title I formula funds from a single year of appropriation on one form, and for separate reports for National Emergency Grants (NEGs). The report formats will also be distributed by electronic spreadsheet to facilitate ease of use by operators.

**Policy:** The attached forms must be completed for each grant as per the instructions and submitted to Comm Corp on a monthly basis for all federally funded programs, including Workforce Investment Act and Job Training Partnership Act funds. The report should be emailed monthly, no later than the 20th. (If your email is down, please fax.) An original with original signatures and one copy must be

Fiscal Status Reports – WIA Title I and JTPA

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submitted by mail at the end of each quarter. This Policy supersedes WIA Policy #00-46, issued October 31, 2000.

**Action**

**Required:** All operators must incorporate this policy into their accounting procedures. Reports must be submitted within twenty (20) calendar days of the end of each month.

**Effective:** This policy is in effect for all operators immediately.

The first report under this policy for National Emergency Grants will be for the period ending March 31, 2002, with the reports due to Comm Corp no later than April 20, 2002. Subsequent reports will be due on the 20<sup>th</sup> of each month.

**References:** WIA Public Law 105-220  
JTPA Public Law 100-418  
WIA Regulations at 20 CFR 652, et al  
JTPA Regulations at 20 CFR 626, et al  
29 CFR Parts 95 and 97  
“Resource Sharing for Workforce Investment Act One-Stop Centers:  
Methodologies for Paying or Funding Each Partner Program’s Fair Share  
of Allocable One-Stop Costs”, Federal Register, May 31, 2001  
OMB Circulars:  
A-21 Cost Principles for Educational Institutions  
A-87 Cost Principles for State and Local Governments  
A-122 Cost Principles for Non-Profit Organizations  
A-102 Administrative Requirements for State and Local Governments  
A-110 Administrative Requirements for Institutions of Higher Education,  
Hospitals, and Other Non-Profit Organizations  
A-133 Audit Requirements for States, Local Governments, and Non-Profit  
Organizations

**Inquiries:** Any questions related to this correspondence should be directed to Elizabeth Durkin (ext. 1304) at (617) 727-8158.

**Filing:** Please file this in your notebook of previously issued WIA Communication Series Issuances as #02-16.

# FISCAL STATUS REPORTS

## INSTRUCTIONS FOR COMPLETING MONTHLY FISCAL STATUS REPORT

### WIA Title I

#### General

A monthly fiscal status report (fsr) must be submitted for each project that the operator is administering. Any operator which is operating both a current and prior year project funded by Comm Corp must submit separate reports by year of appropriation.

Please be aware that the electronic version of each report to be submitted consists of TWO pages. The first page is the spreadsheet which is completed by the local area. The second page is a series of codes that will be used by Comm Corp which will be generated automatically by the computer.

#### Definitions

##### Out-of-School Youth

Youth who are not enrolled in or attending any school or are not between school terms or do not intend to return to school. For WIA participants who register July 1 or after (not grandfathered into WIA), the WIA out-of-school definition applies. Under WIA an “out-of-school youth” means an eligible youth who is a school dropout; or an eligible youth who has received a secondary school diploma or its equivalent but is basic skills deficient, unemployed, or underemployed. A youth’s dropout status is determined at the time of registration. Therefore, a youth who is out-of-school at the time of registration and subsequently placed in an alternative school may be considered an out-of-school youth. However, a youth who is enrolled in an alternative school at the time of registration is not considered a school dropout.

For JTPA participants who are grandfathered into WIA, the JTPA out-of-school definition applies. For JTPA an out-of-school youth is a youth who does not meet the definition of an in-school youth.

##### In-School Youth

Youth who are currently enrolled in and are attending school or are between school terms and intend to return to school. For WIA participants who register July 1 or after (not grandfathered into WIA), in-school youth are those who do not meet the definition of WIA out-of-school youth.

For JTPA participants who are grandfathered into WIA, the JTPA in-school youth definition applies. JTPA in-school youth means a youth who has not yet attained a high-school diploma and is attending school for time.

##### Summer

Funds expended on Youth which must be reported as Summer Expenditures include allowable program activities on JTPA Title II-B through June 30, 2000 and/or summer employment opportunities under WIA Title I-B through the end of the reporting period. (Total expenditures exclude administrative costs.) WIA requires that summer employment opportunities be directly linked to academic and occupational learning. While specific summer employment activities will vary by local area, examples of activities include: intake, assessment, development of an individual service strategy, case management, work experience, academic basic skills enrichment activities, work readiness activities, on-the-job training, and follow-up services. Expenditures should reflect activities that occur during the locally defined time period of operation for the summer employment component within the established reporting period (April 1 – September 30, 2000). The total expenditures should also include any expenditures from the Statewide activity funds that were used for summer employment opportunities.

## **Form Preparation Instructions WIA Financial Status Report**

### **General:**

A monthly report must be submitted for the WIA funds that the operator is administering. Operators should enter data in the red cells only. (Other cells have been write-protected.) Codes on the lower portion of the form are for Comm Corp use, and must be included in the submitted form.

### Enter the following information:

Fill in the Operator's Name, Preparer's Name, Phone Number and Email Address, Start and End Dates for the Grant, and Report Period.

Also indicate, by checking the appropriate box, whether this report is an Initial, Amended, or Final report.

### **Column 1      Grant #**

In each section, enter the Comm Corp assigned Grant Number for each subtitle, Youth, Adult, Dislocated Worker, and Administration.

### **Column 2      Grant Budget**

Enter the amount budgeted under each line. In the lines titled "Program Income", enter the amount, if any, of Program Income earned which is attributable to each Program.

### **Column 3      WIA Youth Minimum**

This will calculate the percentage each line item represents of the total budget, to assist in determining whether the minimum spending requirements for WIA Youth are being fulfilled. For example, it will calculate what percentage the Summer budget is of the total Youth budget.

### **Column 4      Prior Period Expenditures – Cash and Accrued**

Enter the Total of Expenditures reported for each line item in the prior period, including cash and accrued expenditures.

### **Column 5      Inception-To-Date Cash Expenditures**

Enter the total of Cash Expenditures from Inception through the current period for each line item.

### **Column 6      Accrued Expenditures**

Accruals are defined as allowable charges incurred during the report period requiring the provision of funds for goods and other tangible property received and costs of services performed by employees, contractors, subrecipients, and other vendors but have not been paid during the report period.

Enter the total of Accrued Expenditures (do NOT include cash expenditures) from Inception through the current period for each line item.

### **Column 7      Total Inception-To-Date Expenditures**

Add the amounts in Columns 5 and 6 for each line item. (The computer will automatically calculate these amounts.)

### **Column 8      ITD Budget vs. Actual**

This column contains an automatic calculation of the percentage Total Expenditures represents of the Budget Amount (Column 7 divided by Column 2) for each line item.

**Column 9 Current Period Expenditures – Cash and Accruals**

Subtract Column 4 from Column 7 for each line item, and enter the difference here. (The computer will automatically calculate these amounts.)

**Column 10 Current Period vs. Budget**

This column represents a calculation of the percentage of the line item budget which is represented by the current period expenditures (Column 9 divided by Column 2) for each line item.

**Column 11 Budget Balance**

Subtract Column 7 from Column 2 for each line item, and enter the difference here. (The computer will automatically calculate these amounts.)

**Column 12 Total Obligations**

An obligation is defined as amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period.

Enter the total obligations for each line item.

**Column 13 Total Obligations & Expenditures**

Add Column 7 and Column 12 for each line item, and enter the total here. (The computer will automatically calculate these amounts.)

**Column 14 Budget vs. Actual**

This column is a calculation of the Obligations and Expenditures as a percentage of the Budget (Column 13 divided by Column 2) for each line item.

**Column 15 Stand-In Costs**

Stand In Costs are costs paid from non-Federal sources that a subrecipient may propose to substitute for Federal costs in the event they that are disallowed as a result of an audit or other review. In order to be considered as valid substitutions, the costs:

- (1) shall have been reported by the grantee as uncharged program costs under the same title and in the same program year in which the disallowed costs were incurred;
- (2) shall have been incurred in compliance with laws, regulations, and contractual provisions governing WIA, and
- (3) shall not result in a violation of the applicable cost limitations.

See Comm Corp's Policy on Stand-In Costs for additional guidance.

For each line item, enter the amount of stand-in costs incurred, if any.

**Authorized Official's Signature, Authorized Official's Typed Name & Title, Date**

Please have the Fiscal Status Report signed and dated by an authorized staff person. It must be a staff person whose signature is on file with Comm Corp as having the authority to sign FSRs.

## INSTRUCTIONS FOR COMPLETING MONTHLY FISCAL STATUS REPORT

### JTPA National Reserve Grants (NRAs)

#### General:

A monthly report must be submitted for each National Reserve Grant that the operator is administering. Operators should enter data in the red cells only. (Other cells have been write-protected.) Codes on the lower portion of the form are for Comm Corp use, and must be included in the submitted form.

#### Enter the following information:

Fill in the Operator's Name, Preparer's Name, Phone Number and Email Address, Program Name, Grant #, Start and End Dates for the Grant, and Report Period.

Also indicate, by checking the appropriate box, whether this report is an Initial, Amended, or Final report.

#### Column 1 Grant Budget

Enter the amount budgeted under each line. In the lines titled "Program Income", enter the amount, if any, of Program Income earned which is attributable to this Program. In the lines titled "Program Match", enter the amount of In-Kind Costs or Cash being used as Match for this Program.

#### Column 2 Percent of Budget

This column contains a calculation representing the percentage which each line item in Column 1 (Grant Budget) represents of the total included in that column. For example, it will calculate the percentage which Administration line represents of the Comm Corp Fund Total line, (Line A divided by Line K).

#### Column 3 Prior Period Expenditures – Cash and Accrued

Enter the total of Expenditures reported for each line item in the prior period, including cash and accrued expenditures.

#### Column 4 Inception-to-Date Expenditures - Cash

Enter the total of Cash Expenditures from Inception through the current period for each line item.

#### Column 5 Expenditures - Accrued

Accruals are defined as allowable charges incurred during the report period requiring the provision of funds for goods and other tangible property received and costs of services performed by employees, contractors, subrecipients, and other vendors but have not been paid during the report period.

Enter the total of Accrued Expenditures (do NOT include cash expenditures) from Inception through the current period for each line item.

#### Column 6 Total Inception-to-Date Expenditures

Add the amounts in Columns 4 and 5 for each line item. (The computer will automatically calculate these amounts.)

#### Column 7 Percent of Total

This column contains a calculation representing the percentage which each line item in Column 6 (Total Expenditures) represents of the total included in that column. For example, it will calculate the percentage which Administration line represents of the Comm Corp Fund Total line, (Line A divided by Line K).

**Column 8     Current Period Expenditures – Cash and Accrued**

Subtract Column 3 from Column 6 for each line item, and enter the difference here. (The computer will automatically calculate these amounts.)

**Column 9     Budget Balance**

Subtract Column 8 from Column 2 for each line item, and enter the difference here. (The computer will automatically calculate these amounts.)

**Column 10    Total Obligations**

An obligation is defined as amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period.

Enter the total obligations for each line item.

**Column 11    Total Obligations & Expenditures**

Add Column 6 and Column 10 for each line item, and enter the total here. (The computer will automatically calculate these amounts.)

**Column 12    Percent of Obligations & Expenditures**

This column contains a calculation representing the percentage which each line item in Column 11 (Total Obligations & Expenditures) represents of the total included in that column. For example, it will calculate the percentage which the Administration line represents of the Comm Corp Fund Total line, (Line A divided by Line K).

**Column 13    Stand-In Costs**

Stand In Costs are costs paid from non-Federal sources that a subrecipient may propose to substitute for Federal costs in the event they that are disallowed as a result of an audit or other review. In order to be considered as valid substitutions, the costs:

- (1) shall have been reported by the grantee as uncharged program costs under the same title and in the same program year in which the disallowed costs were incurred;
- (2) shall have been incurred in compliance with laws, regulations, and contractual provisions governing JTPA, and
- (3) shall not result in a violation of the applicable cost limitations.

See Comm Corp's Policy on Stand-In Costs for additional guidance.

For each line item, enter the amount of stand-in costs incurred, if any.

**Authorized Official's Signature, Authorized Official's Typed Name & Title, Date**

Please have the Fiscal Status Report signed and dated by an authorized staff person. It must be a staff person whose signature is on file with Comm Corp as having the authority to sign FSRs.

## INSTRUCTIONS FOR COMPLETING MONTHLY FISCAL STATUS REPORT

### WIA National Emergency Grants (NEGs)

#### General:

A monthly report must be submitted for each National Emergency Grant that the operator is administering. Operators should enter data in the red cells only. (Other cells have been write-protected.) Codes on the lower portion of the form are for Comm Corp use, and must be included in the submitted form.

#### Definitions:

**Administration:** Includes all costs of administering the grant.

**Program Training – Contracted:** Includes the costs of all training provided by vendors through a contract. E.g., Individual Training Accounts, On the Job Training, Group Training)

**Program Training – In House:** Includes the costs of any training conducted in-house.

**Program Other:** Includes the costs of all other service provision to clients, including such things as counseling, case management, job search, operating costs, etc.

**Support Services:** Includes only the costs of payments made to, or on behalf of, a client for services to enable the client to participate in activities authorized under WIA Title I, such as transportation, child care, dependent care, housing, and necessary related payments.

**Needs-Related Payments:** Includes Financial Assistance to participants for the purpose of enabling individuals to participate in training.

#### Enter the following information:

Fill in the Operator's Name, Preparer's Name, Phone Number and Email Address, Grant Name, Grant #, Start and End Dates for the Grant, Total Grant Amount and Report Period.

Also indicate, by checking the appropriate box, whether this report is an Initial, Amended, or Final report.

#### Column 1      % of Budget

This column contains a calculation representing the percentage which each line item in Column 2 (Grant Budget) represents of the total included in that column. For example, it will calculate the percentage which Administration line represents of the Comm Corp Fund Total line, (Line A divided by Line H).

#### Column 2      Grant Budget

Enter the amount budgeted under each line. Definitions of line item categories are:

#### Column 3      Prior Period Inception-To-Date Expenditures – Cash and Accrued

Enter the total of Expenditures reported for each line item in the prior period, including cash and accrued expenditures. (Column 6 of Prior Period report.)

#### Column 4      Inception-To-Date Expenditures - Cash

Enter the total of Cash Expenditures from Inception through the current period for each line item.



**Column 5 Inception-To-Date Expenditures - Accrued**

Accruals are defined as allowable charges incurred during the report period requiring the provision of funds for goods and other tangible property received and costs of services performed by employees, contractors, subrecipients, and other vendors but have not been paid during the report period.

Enter the total of Accrued Expenditures (do NOT include cash expenditures) from Inception through the current period for each line item.

**Column 6 Total Inception-To-Date Expenditures**

Add the amounts in Columns 4 and 5 for each line item. (The computer will automatically calculate these amounts.)

**Column 7 ITD Budget Vs. Actual**

This column contains a calculation representing the percentage which each line item in Column 6 (Total ITD Expenditures) represents of the total budget amount. For example, it will calculate the percentage which Administration line represents of the budgeted amount for administration in Column 2.

**Column 8 Current Period Expenditures – Cash and Accrued**

Subtract Column 3 from Column 6 for each line item, and enter the difference here. (The computer will automatically calculate these amounts.)

**Column 9 Current Period Vs. Budget**

This column contains a calculation representing the percentage which each line item in Column 8 (Current Period Expenditures) represents of the total budget in Column 2.

**Column 10 Budget Balance**

Subtract Column 6 from Column 2 for each line item, and enter the difference here. (The computer will automatically calculate these amounts.)

**Column 11 Total Obligations**

An obligation is defined as amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period.

Enter the total obligations for each line item.

**Column 12 Total Inception-To-Date Obligations & Expenditures**

Add Column 6 and Column 11 for each line item, and enter the total here. (The computer will automatically calculate these amounts.)

**Column 13 ITD Budget Vs. Actual**

This column contains a calculation representing the percentage which each line item in Column 12 (Total ITD Obligations & Expenditures) represents of the totals in Column 2.

**Column 14 Stand-In Costs**

Stand In Costs are costs paid from non-Federal sources that a subrecipient may propose to substitute for Federal costs in the event they that are disallowed as a result of an audit or other review. In order to be considered as valid substitutions, the costs:

(1) shall have been reported by the grantee as uncharged program costs under the same title and in the same program year in which the disallowed costs were incurred;

(2) shall have been incurred in compliance with laws, regulations, and contractual provisions governing WIA, and

(3) shall not result in a violation of the applicable cost limitations.

See Comm Corp's Policy on Stand-In Costs for additional guidance.

For each line item, enter the amount of stand-in costs incurred, if any.

**Column 15   Program Income**

In this column, enter the amount, if any, of Program Income earned which is attributable to this Program.

**Authorized Official's Signature, Authorized Official's Typed Name & Title, Date**

Please have the Fiscal Status Report signed and dated by an authorized staff person. It must be a staff person whose signature is on file with Comm Corp as having the authority to sign FSRs.